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#### CANADA.

## STATUTES OF QUEBEC, 1882.

### 45 VICTORIA, CAP. XXII.

An Act to Impose Certain Direct Taxes on Commercial Corporations.

Assented to 27th May, 1882.

Her Majesty, by and with the advice and consent of the Legislature of Quebec, enacts as follows :

SEC. 1.In order to provide for the exigencies of the publicTaxes imposedupon certaincomparison of this Province, every \* \* \* telegraphcomparison of this Province, every telephone companygraph line in this Province, every telephone companyworking a telephone line in this Province, \* \* \*shall annually pay the several taxes contained and specified in Section three of this Act, which taxes are herebyimposed upon each of snch commercial corporations,respectively.

The annual taxes upon, and payable by the commer-  $\Delta mount of an cial corporations mentioned and specified in Section one$  $<math>\mu a taxes$  of this Act, be as follows:

\* \* \*

Telcgraph companies.

## VI.-TELEGRAPH COMPANIES.

(a.) One thousand dollars.

(b.) An additional tax of five dollars for each office.

## VII.---TELEPHONE COMPANIES.

# (a.) Two hundred dollars.

Telephone companies.

(b.) An additional tax of one hundred dollars for the principal station, in the cities of Montreal and